

2021

CERTIFICATE

To the Clerk of Russell County, State of Kansas

We, the undersigned, officers of

City of Waldo

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the
maximum expenditure for the various funds for the year 2021; and
(3) the Amount(s) of 2020 Ad Valorem Tax are within statutory limitations.

		2021 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:		Page No.		
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Allocation of MVT, RVT, and 16/20M Veh Tax		3		
Schedule of Transfers		4		
Statement of Indebtedness		5		
Statement of Lease-Purchases		6		
Fund	K.S.A.			
General	12-101a	7	13,852	4,672
Debt Service	10-113			
Library	12-1220			
Special Highway		8	2,922	
Solid Waste		8	4,829	
Water Utility		9	26,168	
Parks		9	2,385	
				3,638
Non-Budgeted Funds		10		
Totals		xxxxxx	50,156	4,672
Budget Summary		11		
Neighborhood Revitalization				
				County Clerk's Use Only
				123153
				Nov 1, 2020 Total Assessed Valuation

Tax Lid Limit (from Computation Tab)
Does the City Need to Hold an Election?

4,672
NO

Assisted by:
Gudenkauf & Malone, Inc.
Address:
639 Main; PO Box 631
Russell, Ks 67665
Email:
accountants@gmbinc.net

Kathleen Randolph
Mayor
James L. Linderbach
Sarah Finkenbinder
Rogan D. Dodge

Date Attested August 7, 2020

Kristal Whitman
County Clerk

Governing Body

Computation to Determine Limit for 2021**Amount of Levy**

1. Total tax levy amount in 2020 budget	+ \$	4,584
2. Library levy in 2020 budget	- \$	
Other tax entity levy in 2020 budget	- \$	
3. Net tax levy	\$	4,584

Percentage Adjustments

4. New improvements, remodeling and renovations for 2020 :	+	0
5. Increase in personal property for 2020 :		
5a. Personal property 2020	+	3,506
5b. Personal property 2019	-	4,692
5c. Increase in personal property (5a minus 5b)	+	0
		(Use Only if > 0)
6. Valuation of annexed territory for 2020 :		
6a. Real estate	+	0
6b. State assessed	+	0
6c. New improvements	+	0
6d. Total adjustment (sum of 6a, 6b, and 6c)	+	0
7. Valuation of property that has changed in use during 2020 :	+	131
8. Expiration of property tax abatements	+	0
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)		131
11. Total estimated valuation July 1, 2020		120,692
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))		0.0011
13. Percentage adjustment increase (12 times 3)	+ \$	5
14. Consumer Price Index for all urban consumers for calendar year 2019 (5 year average)		1.80%
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$	83
16. Total Percentage Adjustments	\$	88

Revenue Adjustments

17. Property tax revenues for debt service in 2021 budget:	+	0
Property tax revenues for debt service in 2020 budget:	-	0
Increased property tax revenues spent on debt service		0

18. Property tax revenues spent for public building commission and lease payments in the 2021 budget: (Obligations must have been incurred prior to July 1, 2016) (Do not include amounts already reported in debt service levy)		+	_____
Property tax revenues spent for public building commission and lease payments in the 2020 budget:		-	_____
Increase property tax revenues spent on public building commission and lease payments			_____0
19. Property tax revenues spent on special assessments in the 2021 budget: (Do not include amounts already reported in debt service levy)		+	_____
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2021 budget:		+	_____
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015) and loss of funding from Federal sources after January 1, 2017 in the 2021 budget:		+	_____
22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2021 budget:		+	_____
23. Law enforcement expenses - 2021 budget:		+	_____
Law enforcement expenses - 2020 budget:		-	_____
CPI adjustment	1.80%		_____0
Increased law enforcement expenses in 2021 budget:		+	_____0
(Do not include building construction or remodeling costs)			
24. Fire protection expenses - 2021 budget:		+	_____
Fire protection expenses - 2020 budget:		-	_____
CPI adjustment	1.80%		_____0
Increased fire protection expense in 2021 budget:		+	_____0
(Do not include building construction or remodeling costs)			
25. Emergency medical expenses - 2021 budget:		+	_____
Emergency medical expenses - 2020 budget:		-	_____
CPI adjustment	1.80%		_____0
Increased emergency medical expenses in 2021 budget:		+	_____0
(Do not include building construction or remodeling costs)			
26. Total Revenue Adjustments			_____0
Levies on Behalf of Another Political or Governmental Subdivision			
27. Library Levy - 2021 budget:		+	_____
Other tax entity levy - 2021 budget:		+	_____
Other tax entity levy - 2021 budget:		+	_____
28. Total Levies on Behalf of Another Political or Governmental Subdivision		+	_____0
29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)		+	_____
30. Total Computed Tax Levy			_____4,672

Other Tax Levy Limitation Tests

Property Decline Test

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2017 Tax Levy (Less Levy for other Governmental Units)	
2018 Tax Levy (Less Levy for other Governmental Units)	None
2019 Tax Levy (Less Levy for other Governmental Units)	None
2020 Tax Levy (Less Levy for other Governmental Units)	None

Average Tax Levy (last three years)	#DIV/0!
CPI Adjustment	#DIV/0!
Average Tax Levy Adjusted by CPI	#DIV/0!

2021 Total Tax Levy (Less Levy for Other Governmental Units)

Exemption from Election Requirement **#DIV/0!**

Lost Valuation Test

Assessed Valuation Loss 6,953

2021 Tax Levy (Less Levy for other Governmental Units)	
2020 Tax Levy (Less Levy for other Governmental Units)	
Change in Levy	0

CPI Adjustment	83
2021 Mill Rate (Less Mills for other Governmental Units)	

Loss of Assessed Valuation Multiplied by 2021 Mill Rate	0
Total Adjustment for Loss of Assessed Valuation	<u>83</u>

Exemption from Election Requirment **Yes**

City of Waldo

2021

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2020	Ad Valorem Levy Tax Year 2019	Allocation for Proposed Year 2021				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	4,584	1,010	16	13	0	6
Debt Service						
Library						
TOTAL	4,584	1,010	16	13	0	6

County Treas Motor Vehicle Estimate 1,010

County Treas Recreational Vehicle Estimate 16

County Treas 16/20M Vehicle Estimate 13

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 6

Motor Vehicle Factor 0.22033

Recreational Vehicle Factor 0.00349

16/20 Vehicle Factor 0.00284

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00131

City of Waldo

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	2,190	2,172	2,152
Receipts:			
State of Kansas Gas Tax	822	680	770
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	822	680	770
Resources Available:	3,012	2,852	2,922
Expenditures:			
Street Repair and Maint	840	700	2,922
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	840	700	2,922
Unencumbered Cash Balance Dec 31	2,172	2,152	0
2019/2020/2021 Budget Authority Amount	700	700	2,922

See Tab A

Adopted Budget Solid Waste	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	712	629	329
Receipts:			
Charges to Customers	3,997	4,500	4,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	3,997	4,500	4,500
Resources Available:	4,709	5,129	4,829
Expenditures:			
Contractual Services	4,080	4,800	4,829
Commodities			
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	4,080	4,800	4,829
Unencumbered Cash Balance Dec 31	629	329	0
2019/2020/2021 Budget Authority Amount	4,800	4,800	4,829

CPA Summary

City of Waldo

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water Utility	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	10,678	12,868	12,168
Receipts:			
Charges to Customers	17,060	14,000	14,000
Interest on Idle Funds	4		
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	17,064	14,000	14,000
Resources Available:	27,742	26,868	26,168
Expenditures:			
Salaries & Wages	2,074	3,000	3,000
Contractual Service	216	700	700
Commodities	12,218	10,000	21,468
Capital Outlay	366	1,000	1,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	14,874	14,700	26,168
Unencumbered Cash Balance Dec 31	12,868	12,168	0
2019/2020/2021 Budget Authority Amount	16,837	14,700	26,168

Adopted Budget Parks	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	1,499	1,885	1,385
Receipts:			
Donations	800	1,000	1,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	800	1,000	1,000
Resources Available:	2,299	2,885	2,385
Expenditures:			
Contractual Services			
Commodities	414	1,500	2,385
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	414	1,500	2,385
Unencumbered Cash Balance Dec 31	1,885	1,385	0
2019/2020/2021 Budget Authority Amount	1,000	1,500	2,385

CPA Summary

Non-Budgeted Funds

[illegible]

**** Note:** These two block figures should agree.

CPA Summary

2021

NOTICE OF BUDGET HEARING

The governing body of

City of Waldo

will meet on August 4, 2020 at 7:00 PM at Waldo Fire Station for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at Waldo Fire Station and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2021 Expenditures and Amount of Current Year Estimate for 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2019		Current Year Estimate for 2020		Proposed Budget for 2021		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Estimate Tax Rate*
General	10,934	36.092	11,252	35.912	13,852	4,672	38.710
Debt Service							
Library							
Special Highway	840		700		2,922		
Solid Waste	4,080		4,800		4,829		
Water Utility	14,874		14,700		26,168		
Parks	414		1,500		2,385		
Non-Budgeted Funds	1,900						
Totals	33,042	36.092	32,952	35.912	50,156	4,672	38.710
Less: Transfers	0		0		0		
Net Expenditure	33,042		32,952		50,156		
Total Tax Levied	4,414		4,584		xxxxxxxxxxxxxxxx		
Assessed Valuation	122,299		127,645		120,692		

Outstanding Indebtedness,

	<u>2018</u>	<u>2019</u>	<u>2020</u>
January 1,	0	0	0
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

*Tax rates are expressed in mills

City Official Title:

STATE OF KANSAS
RUSSELL
COUNTY SS.

Affidavit of Publication

Frank Meran, being first duly sworn,

Deposes and says: That He is _____

Publisher of Russell County News, a bi-weekly newspaper printed in the State of Kansas, and published in and of general circulation in Russell County, Kansas, with a general paid circulation on a bi-weekly basis in Russell County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a bi-weekly published two days a week and has been published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Russell, Kansas, in said county as second class matter.

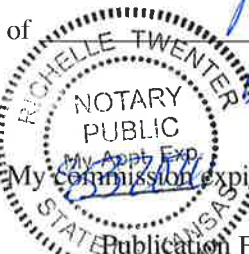
That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive

week, the first publication thereof being made as aforesaid on the 9th day of July, 2020, with subsequent publications being made on the following dates:

_____, 20____, 20____
_____, 20____, 20____
_____, 20____, 20____

Signed: [Signature]

Subscribed and sworn to before me this 14th day of July, 2020



[Signature]
Notary Public's Signature

My Commission Expires: 5/22/22

Publication Fee \$ 122.85

Affidavit, Notary's Fee \$ 1.00

Additional copies ____ @ \$ _____

Total Publication Fee \$ 123.85

CITY OF WALDO
BUDGET HEARING

No.

Plaintiff

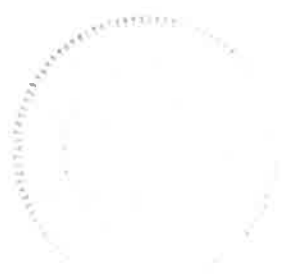
Defendant

Filed 20

Clerk

Approved 20

Judge



Legal Notice



State of Kansas
City

2021

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Total Tax Levied	4,414		4,584		XXXXXXXXXXXX		
Assessed Valuation	122,299		127,645		120,692		

Outstanding Indebtedness,

January 1,

G.O. Bonds

Revenue Bonds

Other

Lease Purchase Principal

Total

2018

0

0

0

0

0

2019

0

0

0

0

0

2020

0

0

0

0

0

*Tax rates are expressed in mills

Barbara Robertson
City Official Title: *City Clerk*

July 9

NOTICE OF BUDGET HEARING

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Outstanding Indebtedness,

January 1,

G.O. Bonds

Revenue Bonds

Other

Lease Purchase Principal

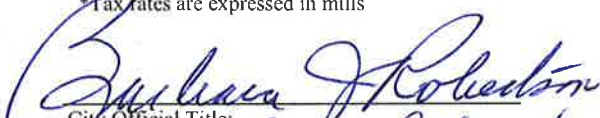
Total

2018
0
0
0
0
0
0

2019
0
0
0
0
0
0

2020
0
0
0
0
0
0

*Tax rates are expressed in mills


City Official Title: *City Clerk*

